

**KYAE-10 EXPENDITURE REPORT**  
**FY07 INSTRUCTIONS**

- 1) Drop down boxes are provided to the **Reporting Period** and **Report Note**.
- 2) Fill in your **County**, **Legal Agent**, **Program Name**, **Contract #** (listed on contract Budget page), **MA#**, and **Federal ID #**. Note KCTCS only: include **Grant #**.
- 3) Indicate (x) the **Funding Source** for the expenditure sub-grant (ex. Core Services/Family Literacy, Corrections, EL/Civics, Workplace [WES]).  
**NOTE:** Submit Professional Development, Development Funds, and Performance Incentive expenditures on the same page as your Core Services/Family Literacy sub-grant.
- 4) **E-Mail KYAE:** Submit your KYAE-10 and TS-1 forms electronically to expedite payment. Include on your email subject line: **County, Month/Yr, Contract number**, then FORWARD it to Faith Cirre using the email address on KYAE-10 form. If filing an update, add 'amended', (Woodford Co, May 06, KYAE-2005-158, amended). To confirm our receipt, set your email system to inform you when the email is opened.
- 5) **Line Item:** Refer to the Approved Budget in the contract or amended Master Agreement for your budget and fill in the amounts by line item. Administrative, Instructional and Year End totals are protected cells; the electronic form will calculate them for you.
- 6) **Total Program Budget:** This column will be the same figures that were approved in the contract, and should reflect any realignment (not to exceed 10% of original budgeted line item) or approved amendments. If you are realigning your budget this month or requesting an amendment, check Yes (line 11) and submit a KYAE-10B form. **Do not change the budget amounts in this column unless you are realigning ONLY or until you have received written notification that your amendment request has been approved.** The last date to request a budget amendment or realignment: April 30, 2007.
- 7) **Prior Expenses to date:** Transfer Total YTD Expenses (col. 9), from last submitted Expenditure Report to Prior Expenses to Date (col. 7). Be very careful to transfer your previously reported figures accurately; inaccuracies may result in delayed or reduced payment.  
**Amending a previously submitted invoice and final reconciliation invoice:** If you need to adjust an earlier report or if you are reimbursing KYAE at year's end for overpayment during the contract year, file a corrected KYAE-10 (see #1 above), indicating **corrections only** in col. 8. Col. 9 will provide corrected Total YTD for your next month's KYAE, or at year's end, for your audit file.
- 8) **Expenditures being invoiced by month:** List the month being invoiced at the column head.  
\*When amending a previously submitted KYAE-10, mark column head 'amended (month name)' and show only changes (+ or -) to previously reported figures.
- 9) **Total Year-to-Date Expenses:** Calculates the total of all expenses invoiced to date plus amount invoiced this reporting period (col. 7 + col. 8).
- 10) **Balance:** Subtracts Total Year-to-Date expenses from Total Program Budget (Col. 6 - Col. 9).  
**Correct any invoice showing "line item budget exceeded" prior to submission to KYAE.**  
Expenses in excess of the budgeted line item will not be paid.
- 11) **Realignment/Amendment:** If, no later than April 30<sup>th</sup>, you are reporting a budget realignment (line item change of less than 10% of original budget) or requesting a budget amendment, mark this question "yes" and submit the Budget Amendment Form, KYAE-10B. Do not alter your budget until you receive written confirmation of approval.
- 12) Program Director or Finance Officer certifies the accuracy of accounting records by completing **Authorized by** and **Date Signed**. Preparer completes **Preparer**, **Telephone #**, and **FAX #**.  
**All fields are required to process the invoice.**

Note: Cooperatives must complete this information on the Summary sheet for the invoice to be paid.